

1 **BEFORE THE ARIZONA CORPORATION COMMISSION**

2 MARC SPITZER

3 Chairman

4 JIM IRVIN

Commissioner

5 WILLIAM A. MUNDELL

Commissioner

6 JEFF HATCH-MILLER

Commissioner

7 MIKE GLEASON

Commissioner

8 In the matter of

9 Turn Two Trading Club

10 1023 N. Sparrow Drive

11 Higley, AZ 85236

12 Dennis Wayne Little

1023 N. Sparrow Drive

13 Higley, AZ 85236

14 Deborah L. Sorensen Little

1023 N. Sparrow Drive

15 Higley, AZ 85236

16 Respondents.

)  
) Docket No. S-03502A-02-0000

)  
)  
) DECISION NO. \_\_\_\_\_

)  
) **ORDER TO CEASE AND DESIST,**  
) **ORDER OF RESTITUTION, ORDER**  
) **FOR ADMINISTRATIVE PENALTIES**  
) **AND CONSENT TO SAME**  
) **BY: TURN TWO TRADING CLUB,**  
) **DENNIS WAYNE LITTLE AND**  
) **DEBORAH L. SORENSEN LITTLE**

18 TURN TWO TRADING CLUB, DENNIS WAYNE LITTLE and DEBORAH L.

19 SORENSEN LITTLE ("RESPONDENTS") elect to permanently waive their right to a hearing and  
20 appeal under Articles 11 and 12 of the Securities Act of Arizona, A.R.S. § 44-1801, *et seq.*  
21 ("Securities Act") and Articles 7 and 8 of the Arizona Investment Management Act, A.R.S. § 44-  
22 3101, *et seq.* ("Investment Management Act") with respect to this Order To Cease And Desist,  
23 Order of Restitution and Order for Administrative Penalties ("Order"). RESPONDENTS admit  
24 the jurisdiction of the Arizona Corporation Commission ("Commission"); admit, for purposes of  
25 this proceeding only, the Findings of Fact and Conclusions of Law contained in this Order; and  
26 consent to the entry of this Order by the Commission.

**I.****FINDINGS OF FACT**

1. TURN TWO TRADING CLUB ("TTTC") is a trade name registered in Arizona by DENNIS WAYNE LITTLE ("DWLITTLE") on or about June 17, 2002. TTTC was represented to be an investment club. DEBORAH L. SORENSEN LITTLE ("DLSLITTLE") provided administrative support to DWLITTLE and TTTC.

2. Starting in or about February 2002, DWLITTLE opened a personal brokerage trading account at Datek Online Financial Services L.L.C. ("Datek") and began day trading with funds provided by family, friends and acquaintances. Investors heard about TTTC through referrals from family and friends. Investments were remitted either directly to RESPONDENTS or to DWLITTLE's personal Datek account.

3. Initially, DWLITTLE and DLSLITTLE deposited investment funds into their personal bank account. In or about June of 2002, the RESPONDENTS opened two separate TTTC bank accounts. Both DWLITTLE and DLSLITTLE were signatories on their personal bank accounts. DWLITTLE is the only signatory on the TTTC bank accounts. RESPONDENTS did not keep accurate or complete records of the investments and the disbursements from the TTTC accounts.

4. Either DWLITTLE or DLSLITTLE was able to write checks to TTTC investors who wished to withdraw investment funds. DWLITTLE stated that if something happened to him, DLSLITTLE was able to cash out the Datek account and pay the investors the funds owed.

5. DWLITTLE executed trades for TTTC from February of 2002 through August 2002. DWLITTLE made all the trading decisions for the investor members of TTTC. There was no board or advisory panel that assisted in making the decisions for TTTC. DWLITTLE had complete discretion and control over the TTTC investment funds.

6. DWLITTLE represented to investors that he was in the process of registering as an investment advisor. In fact, DWLITTLE never registered as an investment advisor.

9. Investors were able to withdraw funds from their accounts based upon the percentage returns claimed by RESPONDENTS even though the represented returns were incorrect. In other words, RESPONDENTS were paying investors at the high rate of return when, in some instances, there was a loss for that month, unbeknownst to RESPONDENTS due to their non-existent accounting practices. Those high returns were paid with investor funds.

10. DWLITTLE stated to investors, and under oath, that he did not receive compensation or remuneration of any kind for operating the investment club. DWLITTLE also represented and testified that he paid all expenses of TTTC out of his own pocket. In fact, DWLITTLE received at least \$97,419 from investor funds without the knowledge of the investors. The funds were not only used for TTTC expenses but also personal expenses of the LITTLES such as the down payment for a purchase of a new truck and credit card payments.

## CONCLUSIONS OF LAW

2. RESPONDENTS offered or sold securities within or from Arizona, within the meaning of A.R.S. §§ 44-1801(15), 44-1801(21), and 44-1801(26).

3. RESPONDENTS violated A.R.S. § 44-1841 by offering or selling securities that were neither registered nor exempt from registration.

4. RESPONDENTS violated A.R.S. § 44-1842 by offering or selling securities while neither registered as dealers or salesmen nor exempt from registration.

5. RESPONDENTS violated A.R.S. § 44-1991 by offering or selling securities within or from Arizona by making untrue statements or misleading omissions of material facts.

6. RESPONDENTS violated A.R.S. § 44-3151 by acting as investment advisers or investment adviser representatives without licensure or exemption.

7. RESPONDENTS violated A.R.S. § 44-3241 in connection with a transaction within or from Arizona involving the provision of investment advisory services by making untrue statements or misleading omissions of material facts.

8. RESPONDENTS' conduct is grounds for a cease and desist order pursuant to A.R.S. § 44-2032 and A.R.S. § 44-3292.

9. RESPONDENTS' conduct is grounds for an order of restitution pursuant to A.R.S. § 44-2032 and A.R.S. § 44-3292.

10. RESPONDENTS' conduct is grounds for administrative penalties under A.R.S. § 44-2036 and A.R.S. § 44-3296.

### III.

## ORDER

THEREFORE, on the basis of the Findings of Fact, Conclusions of Law, and the RESPONDENTS' consent to the entry of this Order, the Commission finds that the following relief is appropriate, in the public interest, and necessary for the protection of investors:

IT IS ORDERED, pursuant to A.R.S. § 44-2032 and A.R.S. § 44-3292, that RESPONDENTS, their agents, employees, successors and assigns, permanently cease and desist from violating the Securities Act and the Investment Management Act.

• • •

1 IT IS FURTHER ORDERED, pursuant to A.R.S. § 44-2032 and A.R.S. § 44-3292,  
2 that RESPONDENTS shall, jointly and severally, pay restitution to investors shown on the records  
3 of the Commission in the amount of \$1,867,892.74, plus interest at the rate of 10% per annum from  
4 the date of this Order until paid in full. Any payments made to investors pursuant to Decision No.  
5 65456 of the Commission, previous payments made to investors during the term of the investment  
6 or any excess funds in the trust fund maintained by Arizona Attorney General shall be deducted  
7 from the total restitution.

8 As of the date of this Order, all principal has been returned to the investors. Total  
9 restitution in excess of the principal invested with RESPONDENTS represents a return on the  
10 investors' principal. RESPONDENTS shall pay the remaining restitution of \$96,990.71 for the  
11 benefit of investors.

12 Investors will have an option to waive the remaining restitution owed by  
13 RESPONDENTS after receiving full disclosure of RESPONDENTS' management and use of  
14 funds of the investment club. Such disclosure shall include a copy of this order of the  
15 Commission. The investors will receive an election form and will be required to submit the  
16 election form to the Division no later than February 24, 2003. If the Division does not receive an  
17 election form from an investor, the investor will be deemed to have rejected the waiver of  
18 restitution and will receive additional funds from the \$96,990.71 owed by RESPONDENTS. If  
19 any investor chooses to waive the remaining restitution to be paid by RESPONDENTS, the amount  
20 that would have been paid to that investor will be deducted from the total amount owed by  
21 RESPONDENTS. Any interest earned in the trust account maintained by the Arizona Attorney  
22 General will be disbursed to the remaining investors.

23 The election to waive restitution will be on a form approved by the Director of  
24 Securities. All disclosure documents must be approved by the Director of Securities. The  
25 RESPONDENTS will not attempt to influence the investors' decision regarding the waiver.  
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1           Payment shall be made in installments as follows: \$15,000 on the date of this  
2 Order; \$1,708.14 per month on or before the 1<sup>st</sup> day of each month beginning on March 1, 2003.  
3 Any amount outstanding shall accrue interest at the rate of 10% per annum from the date of this  
4 Order until paid in full. Payment shall be made by cashier's check or money order payable to the  
5 "State of Arizona" to be placed in an interest-bearing account maintained and controlled by the  
6 Arizona Attorney General. The Arizona Attorney General shall disburse the funds on a pro rata  
7 basis to investors. If RESPONDENTS do not comply with this order for restitution, any  
8 outstanding balance may be deemed in default and shall be immediately due and payable.

9           IT IS FURTHER ORDERED, pursuant to A.R.S. § 44-2036 and A.R.S. § 44-3296,  
10 that RESPONDENTS shall jointly and severally pay an administrative penalty in the amount of  
11 \$10,000, payable to the "State of Arizona." If RESPONDENTS make all restitution payments as  
12 outlined above, the administrative penalty will be reduced to \$5,000. If RESPONDENTS do not

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1 comply with this order for administrative penalties, any outstanding balance may be deemed in  
2 default and shall be immediately due and payable.

3 IT IS FURTHER ORDERED that this Order shall become effective immediately.

4 BY ORDER OF THE ARIZONA CORPORATION COMMISSION

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7 CHAIRMAN

COMMISSIONER

COMMISSIONER

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10 COMMISSIONER

COMMISSIONER

11 IN WITNESS WHEREOF, I, BRIAN C. McNEIL,  
12 Executive Secretary of the Arizona Corporation  
13 Commission, have hereunto set my hand and caused the  
14 official seal of the Commission to be affixed at the  
Capitol, in the City of Phoenix, this \_\_\_\_\_ day of  
\_\_\_\_\_, 2003.

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17 \_\_\_\_\_  
BRIAN C. McNEIL  
Executive Secretary

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19 \_\_\_\_\_  
DISSENT

20  
21 This document is available in alternative formats by contacting Shelly M. Hood, Executive  
22 Assistant to the Executive Secretary, voice phone number 602-542-3931, E-mail  
23 [shood@cc.state.az.us](mailto:shood@cc.state.az.us).

24 N:\ENFORCE\CASES\TurnTwoTrading.wc\PLEADING\Consent final 1303.doc  
wlc

**CONSENT TO ENTRY OF ORDER**

1  
2 1. TURN TWO TRADING CLUB admits the jurisdiction of the Commission over the  
3 subject matter of this proceeding. TURN TWO TRADING CLUB acknowledges that it has been  
4 fully advised of its right to a hearing to present evidence and call witnesses and TURN TWO  
5 TRADING CLUB knowingly and voluntarily waives any and all rights to a hearing before the  
6 Commission and all other rights otherwise available under Article 11 of the Securities Act, Article  
7 7 of the Investment Management Act and Title 14 of the Arizona Administrative Code. TURN  
8 TWO TRADING CLUB acknowledges that this Order To Cease And Desist, Order Of Restitution  
9 Order For Administrative Penalties and Consent To Same ("Order") constitutes a valid final order  
10 of the Commission.

11 2. TURN TWO TRADING CLUB knowingly and voluntarily waives any right it may  
12 have under Article 12 of the Securities Act and Article 8 of the Investment Management Act to  
13 judicial review by any court by way of suit, appeal, or extraordinary relief resulting from the entry  
14 of this Order.

15 3. TURN TWO TRADING CLUB acknowledges and agrees that this Order is entered  
16 into freely and voluntarily and that no promises were made or coercion used to induce such entry.

17 4. TURN TWO TRADING CLUB acknowledges that it has been represented by counsel  
18 in this matter, it has reviewed this Order with its attorney and understands all terms it contains.

19 5. TURN TWO TRADING CLUB admits, for purposes of this proceeding, the Findings  
20 of Fact and Conclusions of Law contained in this Order.

21 6. By consenting to the entry of this Order, TURN TWO TRADING CLUB agrees not to  
22 take any action or to make, or permit to be made, any public statement denying, directly or  
23 indirectly, any Finding of Fact or Conclusion of Law in this Order or creating the impression that  
24 this Order is without factual basis. TURN TWO TRADING CLUB will undertake steps necessary  
25 to assure that all of its agents and employees understand and comply with this agreement.  
26



1           7. While this Order settles this administrative matter between TURN TWO TRADING  
2 CLUB and the Commission, TURN TWO TRADING CLUB understands that this Order does not  
3 preclude the Commission from instituting other administrative proceedings based on violations  
4 that are not addressed by this Order.

5           8. TURN TWO TRADING CLUB understands that this Order does not preclude the  
6 Commission from referring this matter to any governmental agency for administrative, civil, or  
7 criminal proceedings that may be related to the matters addressed by this Order.

8           9. TURN TWO TRADING CLUB understands that this Order does not preclude any  
9 other agency or officer of the state of Arizona or its subdivisions from instituting administrative,  
10 civil or criminal proceedings that may be related to matters addressed by this Order.

11          10. TURN TWO TRADING CLUB agrees that it will not apply to the state of Arizona for  
12 registration as a securities dealer or for licensure as an investment adviser until all restitution and  
13 administrative penalties are paid in full.

14          11. TURN TWO TRADING CLUB agrees that it will not exercise any control over any  
15 entity that offers or sells securities or provides investment advisory services, within or from  
16 Arizona until all restitution and administrative penalties are paid in full.

17          12. TURN TWO TRADING CLUB agrees that until restitution and penalties are paid in  
18 full, TURN TWO TRADING CLUB will notify the Director of the Securities Division within 30  
19 days of any change in address or any change in TURN TWO TRADING CLUB's ability to pay  
20 amounts due under this Order.

21          13. TURN TWO TRADING CLUB agrees that all funds in the trust account maintained by  
22 the Arizona Attorney General will be disbursed to TURN TWO TRADING CLUB investors.

23          14. TURN TWO TRADING CLUB understands that default shall render it liable to the  
24 Commission for its costs of collection and interest at the maximum legal rate.

25          15. TURN TWO TRADING CLUB agrees that it will continue to cooperate with the  
26 Securities Division including, but not limited to, providing complete and accurate documents and

1 information regarding any investment made through TURN TWO TRADING CLUB until all  
2 funds are returned to the investors of TURN TWO TRADING CLUB.

3 16. TURN TWO TRADING CLUB consents to the entry of this Order and agrees to be  
4 fully bound by its terms and conditions. If TURN TWO TRADING CLUB breaches any provision  
5 of this Order, the Commission may vacate this Order and restore this case to its active docket.

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7 \_\_\_\_\_  
8 (TURN TWO TRADING CLUB by DENNIS  
9 WAYNE LITTLE)

10 SUBSCRIBED AND SWORN TO BEFORE me this \_\_\_\_ day of \_\_\_\_\_, 2002.

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12 NOTARY PUBLIC

13 My Commission Expires:  
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**CONSENT TO ENTRY OF ORDER**

1  
2 1. DENNIS WAYNE LITTLE admits the jurisdiction of the Commission over the subject  
3 matter of this proceeding. DENNIS WAYNE LITTLE acknowledges that he has been fully  
4 advised of his right to a hearing to present evidence and call witnesses and DENNIS WAYNE  
5 LITTLE knowingly and voluntarily waives any and all rights to a hearing before the Commission  
6 and all other rights otherwise available under Article 11 of the Securities Act, Article 7 of the  
7 Investment Management Act and Title 14 of the Arizona Administrative Code. DENNIS WAYNE  
8 LITTLE acknowledges that this Order To Cease And Desist, Order Of Restitution, Order For  
9 Administrative Penalties and Consent To Same ("Order") constitutes a valid final order of the  
10 Commission.

11 2. DENNIS WAYNE LITTLE knowingly and voluntarily waives any right he may have  
12 under Article 12 of the Securities Act and Article 8 of the Investment Management Act to judicial  
13 review by any court by way of suit, appeal, or extraordinary relief resulting from the entry of this  
14 Order.

15 3. DENNIS WAYNE LITTLE acknowledges and agrees that this Order is entered into  
16 freely and voluntarily and that no promises were made or coercion used to induce such entry.

17 4. DENNIS WAYNE LITTLE acknowledges that he has been represented by counsel in  
18 this matter, he has reviewed this Order with his attorney and understands all terms it contains.

19 5. DENNIS WAYNE LITTLE admits, for purposes of this proceeding, the Findings of  
20 Fact and Conclusions of Law contained in this Order.

21 6. By consenting to the entry of this Order, DENNIS WAYNE LITTLE agrees not to take  
22 any action or to make, or permit to be made, any public statement denying, directly or indirectly,  
23 any Finding of Fact or Conclusion of Law in this Order or creating the impression that this Order  
24 is without factual basis. DENNIS WAYNE LITTLE will undertake steps necessary to assure that  
25 all of his agents and employees understand and comply with this agreement.  
26

1           7. While this Order settles this administrative matter between DENNIS WAYNE LITTLE  
2 and the Commission, DENNIS WAYNE LITTLE understands that this Order does not preclude  
3 the Commission from instituting other administrative proceedings based on violations that are not  
4 addressed by this Order.

5           8. DENNIS WAYNE LITTLE understands that this Order does not preclude the  
6 Commission from referring this matter to any governmental agency for administrative, civil, or  
7 criminal proceedings that may be related to the matters addressed by this Order.

8           9. DENNIS WAYNE LITTLE understands that this Order does not preclude any other  
9 agency or officer of the state of Arizona or its subdivisions from instituting administrative, civil or  
10 criminal proceedings that may be related to matters addressed by this Order.

11           10. DENNIS WAYNE LITTLE agrees that he will not apply to the state of Arizona for  
12 registration as a securities dealer or salesman or for licensure as an investment adviser or  
13 investment adviser representative until all restitution and administrative penalties are paid in full.

14           11. DENNIS WAYNE LITTLE agrees that he will not exercise any control over any entity  
15 that offers or sells securities or provides investment advisory services, within or from Arizona until  
16 all restitution and administrative penalties are paid in full.

17           12. DENNIS WAYNE LITTLE agrees that until restitution and penalties are paid in full,  
18 DENNIS WAYNE LITTLE will notify the Director of the Securities Division within 30 days of  
19 any change in home address or any change in DENNIS WAYNE LITTLE's ability to pay amounts  
20 due under this Order.

21           13. DENNIS WAYNE LITTLE agrees that all funds in the trust account maintained by the  
22 Arizona Attorney General will be disbursed to TURN TWO TRADING CLUB investors.

23           14. DENNIS WAYNE LITTLE understands that default shall render him liable to the  
24 Commission for its costs of collection and interest at the maximum legal rate.

25           15. DENNIS WAYNE LITTLE agrees that he will continue to cooperate with the  
26 Securities Division including, but not limited to, providing complete and accurate documents and

1 information regarding any investment made through TURN TWO TRADING CLUB until all  
2 funds are returned to the investors of TURN TWO TRADING CLUB.

3 16. DENNIS WAYNE LITTLE and DEBORAH L. SORENSEN LITTLE, by separate  
4 consent, acknowledge that any restitution, rescission or penalties imposed by this Order are  
5 obligations of the RESPONDENT as well as the marital community.

6 17. DENNIS WAYNE LITTLE consents to the entry of this Order and agrees to be fully  
7 bound by its terms and conditions. If DENNIS WAYNE LITTLE breaches any provision of this  
8 Order, the Commission may vacate this Order and restore this case to its active docket.

9  
10 \_\_\_\_\_  
11 (DENNIS WAYNE LITTLE)

12 SUBSCRIBED AND SWORN TO BEFORE me this \_\_\_\_ day of \_\_\_\_\_, 2002.

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14 \_\_\_\_\_  
15 NOTARY PUBLIC

16 My Commission Expires:  
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**CONSENT TO ENTRY OF ORDER**

1. DEBORAH L. SORENSEN LITTLE admits the jurisdiction of the Commission over the subject matter of this proceeding. DEBORAH L. SORENSEN LITTLE acknowledges that she has been fully advised of his right to a hearing to present evidence and call witnesses and DEBORAH L. SORENSEN LITTLE knowingly and voluntarily waives any and all rights to a hearing before the Commission and all other rights otherwise available under Article 11 of the Securities Act, Article 7 of the Investment Management Act and Title 14 of the Arizona Administrative Code. DEBORAH L. SORENSEN LITTLE acknowledges that this Order To Cease And Desist, Order Of Restitution, Order For Administrative Penalties and Consent To Same (“Order”) constitutes a valid final order of the Commission.

2. DEBORAH L. SORENSEN LITTLE knowingly and voluntarily waives any right she may have under Article 12 of the Securities Act and Article 8 of the Investment Management Act to judicial review by any court by way of suit, appeal, or extraordinary relief resulting from the entry of this Order.

3. DEBORAH L. SORENSEN LITTLE acknowledges and agrees that this Order is entered into freely and voluntarily and that no promises were made or coercion used to induce such entry.

4. DEBORAH L. SORENSEN LITTLE acknowledges that she has been represented by counsel in this matter, she has reviewed this Order with her attorney and understands all terms it contains.

5. DEBORAH L. SORENSEN LITTLE admits, for purposes of this proceeding, the Findings of Fact and Conclusions of Law contained in this Order.

6. By consenting to the entry of this Order, DEBORAH L. SORENSEN LITTLE agrees not to take any action or to make, or permit to be made, any public statement denying, directly or indirectly, any Finding of Fact or Conclusion of Law in this Order or creating the impression that this Order is without factual basis. DEBORAH L. SORENSEN LITTLE will undertake steps

1 necessary to assure that all of her agents and employees understand and comply with this  
2 agreement.

3 7. While this Order settles this administrative matter between DEBORAH L. SORENSEN  
4 LITTLE and the Commission, DEBORAH L. SORENSEN LITTLE understands that this Order  
5 does not preclude the Commission from instituting other administrative proceedings based on  
6 violations that are not addressed by this Order.

7 8. DEBORAH L. SORENSEN LITTLE understands that this Order does not preclude the  
8 Commission from referring this matter to any governmental agency for administrative, civil, or  
9 criminal proceedings that may be related to the matters addressed by this Order.

10 9. DEBORAH L. SORENSEN LITTLE understands that this Order does not preclude any  
11 other agency or officer of the state of Arizona or its subdivisions from instituting administrative,  
12 civil or criminal proceedings that may be related to matters addressed by this Order.

13 10. DEBORAH L. SORENSEN LITTLE agrees that she will not apply to the state of  
14 Arizona for registration as a securities dealer or salesman or for licensure as an investment adviser  
15 or investment adviser representative until all restitution and administrative penalties are paid in  
16 full.

17 11. DEBORAH L. SORENSEN LITTLE agrees that she will not exercise any control over  
18 any entity that offers or sells securities or provides investment advisory services, within or from  
19 Arizona until all restitution and administrative penalties are paid in full.

20 12. DEBORAH L. SORENSEN LITTLE agrees that until restitution and penalties are paid  
21 in full, DEBORAH L. SORENSEN LITTLE will notify the Director of the Securities Division  
22 within 30 days of any change in home address or any change in DEBORAH L. SORENSEN  
23 LITTLE's ability to pay amounts due under this Order.

24 13. DEBORAH L. SORENSEN LITTLE agrees that all funds in the trust account  
25 maintained by the Arizona Attorney General will be disbursed to TURN TWO TRADING CLUB  
26 investors.

1           14. DEBORAH L. SORENSEN LITTLE understands that default shall render her liable to  
2 the Commission for its costs of collection and interest at the maximum legal rate.

3           15. DEBORAH L. SORENSEN LITTLE agrees that she will continue to cooperate with  
4 the Securities Division including, but not limited to, providing complete and accurate documents  
5 and information regarding any investment made through TURN TWO TRADING CLUB until all  
6 funds are returned to the investors of TURN TWO TRADING CLUB.

7           16. DEBORAH L. SORENSEN LITTLE and DENNIS WAYNE LITTLE, by separate  
8 consent, acknowledge that any restitution, rescission or penalties imposed by this Order are  
9 obligations of the RESPONDENT as well as the marital community.

10           17. DEBORAH L. SORENSEN LITTLE consents to the entry of this Order and agrees to  
11 be fully bound by its terms and conditions. If DEBORAH L. SORENSEN LITTLE breaches any  
12 provision of this Order, the Commission may vacate this Order and restore this case to its active  
13 docket.

14  
15 \_\_\_\_\_  
16 (DEBORAH L. SORENSEN LITTLE)

17 SUBSCRIBED AND SWORN TO BEFORE me this \_\_\_\_ day of \_\_\_\_\_, 2002.

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19 \_\_\_\_\_  
20 NOTARY PUBLIC

21 My Commission Expires:  
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